

**R865. Tax Commission, Auditing.**

**R865-6F. Franchise Tax.**

**R865-6F-27. Order of Credits Applied Against Utah Corporate Franchise Tax Due Pursuant to Utah Code Ann. Sections ~~[9-2-413,]~~ 59-6-102, ~~[59-7-601 through 59-7-614, and]~~ 59-13-202, and 59-13-301, and Title 59 Chapter 7, and Title 63M, Chapter 1.**

~~[A.]~~ Taxpayers shall deduct credits authorized by ~~[Sections 9-2-413,]~~ Section 59-6-102, ~~[59-7-601 through 59-7-614, and]~~ Section 59-13-202, Section 59-13-301, Title 59, Chapter 7, and Title 63M, Chapter 1 against Utah corporate franchise tax due in the following order:

- ~~[1.]~~(1) nonrefundable credits;
- ~~[2.]~~(2) nonrefundable credits with a carryforward;
- ~~[3.]~~(3) refundable credits.

KEY: taxation, franchises, historic preservation, trucking industries

Date of Enactment or Last Substantive Amendment: September 17, 2009

Notice of Continuation: March 8, 2007

Authorizing, and Implemented or Interpreted Law: 9-2-401 through 9-2-415; 16-10a-1501 through 16-10a-1533; 53B-8a-112; 59-1-1301 through 59-1-1309; 59-6-102; 59-7-101; 59-7-102; 59-7-104 through 59-7-106; 59-7-108; 59-7-109; 59-7-110; 59-7-112; 59-7-302 through 59-7-321; 59-7-402; 59-7-403; 59-7-501; 59-7-502; 59-7-505; 59-7-601 through 59-7-614; 59-7-608; 59-7-701; 59-7-703; 59-10-603; 59-13-202; 63-38f-401 through 63-38f-414